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8 Attorneys for Petitioner  
United States of America

9 UNITED STATES DISTRICT COURT  
10 CENTRAL DISTRICT OF CALIFORNIA  
11 WESTERN DIVISION  
12

13 United States of America, ) Case No.CV-08-7994-R (FMOx)  
14 Petitioner, )  
15 vs. ) Order to Show Cause  
16 Miriam Rhee, President of )  
Jiwoo, Incorporated, )  
17 Respondent. )  
18

19 Upon the Petition and supporting Memorandum of Points and  
20 Authorities, and the supporting Declaration in Support of  
21 Petition to Enforce Internal Revenue Service Summons, the Court  
22 finds that Petitioner has established its *prima facie* case for  
23 judicial enforcement of the subject Internal Revenue Service  
24 (IRS) summons. See United States v. Powell, 379 U.S. 48, 57-58,  
25 85 S.Ct. 248, 13 L.Ed.2d 112 (1964).

26 Therefore, **IT IS ORDERED** that Respondent appear before this  
27 District Court of the United States for the Central District of  
28 California, at the following address on specified dated and

1 time, and show cause why the testimony and production of books,  
2 papers, records, and other data demanded in the subject IRS  
3 summons should not be compelled:

4 Date: Monday, February 9, 2009

5 Time: 10:00 A.M.

6 Courtroom: 8

7 Address: ☒ United States Courthouse

8 312 N. Spring Street, Los Angeles, California, 90012

9 ☐ Roybal Federal Building and United States Courthouse

10 255 E. Temple Street, Los Angeles, California, 90012

11 ☐ Ronald Reagan Federal Building and United States  
12 Courthouse

13 411 West Fourth Street, Santa Ana, California, 92701

14 ☐ Brown Federal Building and United States Courthouse  
15 3470 Twelfth Street, Riverside, California, 92501

16  
17 **IT IS FURTHER ORDERED** that copies of the following  
18 documents be served on Respondent by personal delivery or  
19 certified mail:

20 1. This Order; and

21 2. The Petition, Memorandum of Points and Authorities, and  
22 accompanying Declaration.

23 Service may be made by any employee of the IRS or the United  
24 States Attorney's Office.

25 **IT IS FURTHER ORDERED** that within ten (10) days after  
26 service upon Respondent of the herein described documents,  
27 Respondent shall file and serve a written response, supported by  
28 appropriate sworn statements, as well as any desired motions.

1 If, prior to the return date of this Order, Respondent files a  
2 response with the Court stating that Respondent does not oppose  
3 the relief sought in the Petition, nor wish to make an  
4 appearance, then the appearance of Respondent at any hearing  
5 pursuant to this Order to Show Cause is excused, and Respondent  
6 shall comply with the summons within ten (10) days thereafter.

7 **IT IS FURTHER ORDERED** that all motions and issues raised by  
8 the pleadings will be considered on the return date of this  
9 Order. Only those issues raised by motion or brought into  
10 controversy by the responsive pleadings and supported by sworn  
11 statements filed within ten (10) days after service of the  
12 herein described documents will be considered by the Court. All  
13 allegations in the Petition not contested by such responsive  
14 pleadings or by sworn statements will be deemed admitted.

15  
16  
17 DATED: December 08, 2008



MANUEL L. REAL

U.S. DISTRICT COURT JUDGE

21 Respectfully submitted,

22  
23 THOMAS P. O'BRIEN  
United States Attorney  
24 SANDRA R. BROWN  
Assistant United States Attorney  
25 Chief, Tax Division

26  
27 DANIEL LAYTON  
Assistant United States Attorney  
28 Attorneys for United States of America

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